

SOI Products & Services

Statistics of Income (SOI) data are available in electronic formats and in printed publications. For further information on any of the following products and services, or for answers to questions on the availability of SOI data, other statistical services, or release dates for data, please contact SOI's **Statistical Information Services (SIS) Office**:

Statistical Information Services (202) 874-0410
Statistics of Income Division (202) 874-0964 (fax)
Internal Revenue Service sis@soi.irs.gov (e-mail)
P.O. Box 2608
Washington, DC 20013-2608

As its name implies, SIS is best able to answer questions about data. It does not supply tax forms or information about the status of an individual's tax refund or audit examination. Media requests should be directed to the IRS Media Relations Branch, Communications Division, on (202) 622-4000.

Electronic Products and Services

SOI's Internet Site offers a combination of files presenting SOI tables, articles about SOI data, and information about SOI products and services, as well as non-SOI products, including IRS Annual Data Book tables, Compliance Research projections, and nonprofit Master File microdata records. At present, over 600 files reside there. Our World Wide Web address is:

http://www.irs.gov/prod/tax_stats/index.html.

There is also a direct link to our Web site from the Federal Government's "One-Stop Shopping for Federal Statistics" (www.fedstats.gov).

At the *Tax Stats* site, you will find several topics and multiple subtopics to select from. These include:

IRS Statistical Overview

- Collections
- Examination Activities
- Number of Returns
- Refunds
- Taxpayer Assistance

Statistics by Topic

- Corporations

- Employment Taxes
- Estates/Wealth/Gifts
- Excise Taxes
- Tax Exempt/Employee Plans
- Individuals
- International
- Partnerships
- Sole Proprietorships

Statistical Publications

- IRS Data Book
- Projections
- Research Bulletins
- SOI Bulletins

Statistics of Income

- Overview
- Products and Services
- Programs and Careers

Many of SOI's Data Files are available for sale on CD-ROM, diskette, tape, or via e-mail through the Statistical Information Services Office. **Prepayment is required for orders of \$100 or more**, with checks made payable to the **IRS Accounting Section**. Contact SIS for information on specific products, prices, sources, media, and ordering instructions.

The following files are currently available on a reimbursable basis and include data from returns covering corporations, individuals, exempt organizations, and private foundations and charitable trusts. Most of these files are tabulations of aggregated data, but some are files of microdata records.

Corporation Income Tax Returns

Corporation Source Book

A magnetic tape, PC-diskettes, or CD-ROM containing the tabular statistics from the report *Corporation Source Book, 1997*. Price is \$1,500. (See also Printed Publications section below.)

Individual Income Tax Returns

State Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data by State (and for the U.S. total) and by size of adjusted gross income. The data include number of returns and exemp-

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tions, adjusted gross income (total and for selected sources), itemized deductions (total and for selected types), taxable income, tax liability, and the earned income credit. Available for Tax Years 1994-1998. All years are now free of charge.

SOI Individual Complete Report Tables

Tables based on SOI samples of individual income tax returns and weighted to estimate the population. Various tables present data by size of adjusted gross income, marital status, or type of tax computation. Available for Tax Years 1994-1997. Price is \$225 for 1997; \$50 for prior years.

Individual Public-Use Microdata Files

These files include individual income tax returns for 1960, 1962, 1964, and 1966-1995. All of the files have been edited to protect the confidentiality of individual taxpayers. Public-use files of individual income tax returns for 1960, 1962, 1964, and 1966-1991 are available for sale by writing to the Center for Electronic Records (NNX) at the National Archives and Records Administration, Washington, DC 20408, or calling (301) 713-6630. Files for 1992 through 1995 are available on CD-ROMs, magnetic tapes, or cartridges from the SOI Division. Price for the SOI files is \$2,150 per year for the entire United States.

Individual Nonpublic-Use Microdata Files

These files include individual income tax returns for 1960-1995. They are available to the State tax authorities for \$4,000 per year per State. They contain identifiable data.

County-to-County Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by county for the entire United States, including inflows and outflows. The data include the number of returns (which can be used to approximate the number of households), the number of personal exemptions (which can be used to approximate the population), total "adjusted gross income" (starting with 1995-1996), "median adjusted gross income" (starting with 1995-1996), total money income (for years prior to 1996-1997), and median total money income (for years prior to 1996-1997). **(NOTE:** If you purchased the new AGI data for 1996-1997 and wish to bridge them with the prior year's data, you can also obtain, upon request and free of charge, 1995-1996 tabulations under the new AGI concept for this one prior year.) Available for 1984-1999. Price is \$200 per year for

the entire U.S. or \$10 per State per year. (All years for the entire U.S. are also available for \$500.)

State-to-State Migration Data

One table, based on the year-to-year changes in the addresses shown on the population of returns from the IRS Individual Master File system. This table presents data on migration patterns by State for the entire United States, including inflows and outflows. The data include the number of returns (which can be used to approximate the number of households), the number of personal exemptions (which can be used to approximate the population), total "adjusted gross income" (starting with 1995-1996), "median adjusted gross income" (starting with 1995-1996), total money income (for years prior to 1996-1997), and median total money income (for years prior to 1996-1997). Available for 1989-1999. Price is \$50 per year for the entire U.S. or \$5 per State per year.

County Income Data

One table, based on the population of returns from the IRS Individual Master File system. This table presents data for total "money income," adjusted gross income (total and for selected sources), number of returns (which can be used to approximate the number of households), and number of personal exemptions (which can be used to approximate the population). The data are presented by county (including State totals). Available for 1989-1998 for the entire U.S. Price is \$50 per year for the entire U.S. or \$5 per State per year.

ZIP Code Area Data

Statistics are available for Income Year 1991 only, either on computer tape or diskette, showing the number of individual income tax returns, the number of personal exemptions (which can be used to approximate population), adjusted gross income, and income tax, by 5-digit ZIP code. Price is \$100 for the entire U.S. or \$10 for a single State. (Data for Income Year 1997 are currently in preparation. Estimated availability: Summer 2000.)

Tax-Exempt Organizations

Microdata Records for Reporting Year 1996

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The sample includes 12,674 Internal Revenue Code section 501 (c)(3) organizations. Sampling rates ranged from less than 1 percent for small-asset classes to 100 percent for large-asset classes (i.e., those with \$10,000,000 or more). Microdata records contain information on balance sheets

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and income statements, as well as weights (to estimate the population), for each exempt organization. Price is \$300.

Microdata Records for Reporting Year 1995

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 11,600 Internal Revenue Code section 501 (c)(3) organizations and over 8,800 section 501 (c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small-asset classes to 100 percent for large-asset classes (i.e., those with \$10,000,000 or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization. Price is \$100.

Microdata Records for Reporting Year 1994

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 11,100 Internal Revenue Code section 501 (c)(3) organizations and over 8,500 section 501 (c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small-asset classes to 100 percent for large-asset classes (i.e., those with \$10,000,000 or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization. Price is \$100.

Microdata Records for Reporting Year 1993

Microdata records of all Forms 990 and 990-EZ sampled for the annual SOI study of tax-exempt organizations. The samples include 11,900 Internal Revenue Code section 501 (c)(3) organizations and over 8,100 section 501 (c)(4)-(9) organizations. Sampling rates ranged from less than 1 percent for small-asset classes to 100 percent for large-asset classes (i.e., those with \$10,000,000 or more). Microdata records contain information on balance sheets and income statements, as well as weights (to estimate the population), for each exempt organization. Price is \$100.

Private Foundations (and Charitable Trusts)

Microdata Records for Reporting Year 1996

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 7,500 returns. Sampling rates ranged from 2 percent for small-asset classes to 100 percent for large-asset classes. Microdata records contain information on revenue, ex-

penses, assets, and distributions, as well weights, for each foundation or trust. Price is \$300.

Microdata Records for Reporting Year 1995

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 6,400 returns. Sampling rates ranged from 3 percent for small-asset classes to 100 percent for large-asset classes. Microdata records contain information on revenue, expenses, assets, and distributions, as well as weights, for each foundation or trust. Price is \$200.

Microdata Records for Reporting Year 1994

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts and includes over 51,500 returns, which represent virtually all of the 1994 PF returns filed and processed through early May 1998. Microdata records contain information on revenue, expenses, assets, and distributions for each foundation or trust. Price is \$50.

Microdata Records for Reporting Year 1993

Microdata records of all Forms 990-PF sampled for the annual SOI study covering private foundations and Internal Revenue Code section 4947 (a)(1) charitable trusts. The file contains both operating and nonoperating foundations and trusts. The sample includes approximately 5,200 returns. Sampling rates ranged from 3 percent for small-asset classes to 100 percent for large-asset classes. Microdata records contain information on revenue, expenses, assets, and distributions for each foundation or trust. Price is \$50.

Printed Publications

Recent SOI Publications are available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, **by calling (202) 512-1800 or faxing (202) 512-2250**. (Credit cards are accepted.) They may also be obtained by using the order form at the end of this *Bulletin* or write to:

Superintendent of Documents

P.O. Box 371954
Pittsburgh, PA 15250-7954.

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If you determine from the Government Printing Office that any of the next three items is out of print, please telephone the **Statistical Information Services Office on (202) 874-0410** for assistance.

Statistics of Income (SOI) Bulletin
Quarterly, Publication 1136, Stock No. 748-005-00000-5
Subscription price: \$35; Single copy price: \$22

This series provides the earliest published financial statistics from individual and corporation income tax returns. The *Bulletin* also includes annual data on nonfarm sole proprietorships and partnerships, as well as from periodic or special studies of particular interest to tax analysts, administrators, and economists. Historical tables include data from SOI, as well as on tax collections and refunds by type of tax.

Statistics of Income—1996,
Corporation Income Tax Returns
Publication 16, Stock No. 048-004-02419-5
Price: \$24

This report presents more comprehensive data on corporation income tax returns with accounting periods that ended July 1996 through June 1997 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
■ receipts;	■ industry;
■ deductions;	■ accounting period;
■ net income;	■ size of total assets;
■ taxable income;	and
■ income tax;	■ size of business receipts.
■ tax credits;	
■ assets; and	
■ liabilities.	

Statistics of Income—1996,
Individual Income Tax Returns
Publication 1304, Stock No. 048-004-02411-0
Price: \$14

This report presents more comprehensive and complete data on individual income tax returns for 1996 than those published earlier in the *SOI Bulletin*.

Presents information on:	Classifies data by:
■ sources of income;	■ size of adjusted
■ exemptions;	gross income; and
■ itemized deductions; and	■ marital status.
■ tax computations.	

Other SOI Periodicals and One-Time Reports are available for sale from the Statistical Information Services Office. These reports include data from returns covering corporations, exempt organizations, international income and taxes, and estate taxes. The last report on the list, from the IRS methodology reports series, is available free of charge, while supplies last.

Corporation Source Book, 1997
Publication 1053--Price: \$175, plus \$10 for shipping and handling

This 536-page document presents detailed income statement, balance sheet, tax, and selected items, by major and minor industrial groups and size of total assets, for all returns and separately for returns with net income. Separate statistics on S Corporations are included. The report, which underlies the *Statistics of Income--Corporation Income Tax Returns* publication, is part of an annual series and can be purchased in its entirety or by page. *Corporation Source Book* industry pages and notes for any year are available at a cost of \$30, plus \$1 per page copying charge (free for orders under 5 pages). (The *Source Book* is also available on 35mm microfilm for \$175, plus \$10 for shipping and handling, for years from 1982-1992. Issues prior to 1982 are for sale at \$150 per year, plus \$10 for shipping and handling.)

Studies of Tax-Exempt Organizations, 1974-1987
Publication 1416--Price: \$26, plus \$10 for shipping and handling

This publication presents 22 articles from Statistics of Income studies on tax-exempt organizations. These articles, which emphasize important issues within the non-profit sector, also appeared in the *SOI Bulletin* or in proceedings of the American Statistical Association and the Independent Sector Research forum. Topics include:

- nonprofit charitable organizations (primarily charitable, educational, and health organizations);
- private foundations and charitable trusts; and
- unrelated business income of exempt organizations.

Studies of Tax-Exempt Organizations, 1986-1992
Publication 1416--Price: \$26, plus \$10 for shipping and handling

This is the second volume in a series of SOI publications on tax-exempt, nonprofit organizations. It includes data covering 1986-1992 and contains 12 previously published

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articles from SOI studies, including the *SOI Bulletin*, as well as papers prepared for the *Journal of Nonprofit Management* Sector Research Forum, the National Research Council's Committee on National Statistics, and the American Statistical Association.

Studies of International Income and Taxes, 1984-1988

Publication 1267--Price: \$26, plus \$10 for shipping and handling

This report presents information from 13 SOI studies in the international area (many of them previously published in the *SOI Bulletin*), including:

- foreign activity of U.S. corporations;
- activity of foreign corporations in the United States;
- foreign-controlled U.S. corporations;
- statistics related to individuals, trusts, and estates; and
- data presented by geographical area or industrial activity, as well as other classifiers.

Compendium of Federal Estate Tax and Personal Wealth Studies

Publication 1773--Price: \$26, plus \$10 for shipping and handling

Part I of this report focuses on data from estate tax returns, describing decedents, their beneficiaries, and the composition of their estates. It contains a methodological discussion of the strategy used in weighting sample data for the estate studies and presents statistics on selected components of decedents' estates, 1916-1990. Information on charitable giving is also included.

Part II presents a series of articles describing the estate-multiplier technique and its applications for personal wealth estimates, estimates of personal wealth for selected years 1962-1989, and a discussion of the relationship among realized income, wealth, and well-being.

Turning Administrative Systems Into Information Systems--1999

Publication 1299--Price: Free

This is the seventh volume in the current IRS methodology reports series, which documents statistical uses of administrative records in SOI programs. (The series previously released 10 volumes under the title *Statistics of Income and Related Administrative Record Research*.) This year's compilation has been divided into six major sec-

tions, each focusing on a somewhat different area of research:

- analyses of administrative records from the U.S. tax system;
- statistical uses of administrative records;
- employee satisfaction and customer satisfaction surveys at the IRS;
- an update on the Survey of Consumer Finances;
- analysis of structure data; and
- distributional theory and computation.

Other SOI Statistical Products & Services are available for sale in other than electronic formats or printed publications.

County-to-County Migration Data

Compilations are available showing migration patterns, from where to where, by county, based on year-to-year changes in the individual income tax return address. Selected data are available (according to the years in which the returns were filed) for all years between 1984 and 1999 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are available as hard copy for all years between 1978 and 1999 at \$5 per county (for inflows) and \$5 per county (for outflows).

See also Electronic Products and Services section.

State-to-State Migration Data

Compilations are available showing migration patterns, from where to where, by State, based on year-to-year changes in the individual income tax return address. Selected data are available (according to the years in which the returns were filed) for all years between 1989 and 1999 and include counts of the number of returns and the number of personal exemptions (which can be used to approximate population). Tabulations are available as hard copy for all years between 1986 and 1999 at \$5 per State (for inflows) and \$5 per State (for outflows).

See also Electronic Products and Services section.

County Income Data

Tables present adjusted gross income by source and number of personal exemptions (which can be used to approximate population) reported on individual income tax returns for Income Years 1989 through 1998. Data are also available as hard copy for all years between 1988 and 1998 at \$5 per State.

See also Electronic Products and Services section.

SOURCE: IRS, Statistics of Income Bulletin, Publication 1136, Spring 2000.